EXHIBIT 14



STATE OF NEW YORK		
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CERTIFICATION

This is to certify that the attached translation is to the best of my knowledge and belief a true and accurate translation from Portuguese into English of the attached document with Bates number EIG KEP 00073975.

Edward J. Jacob Divergent Language Solutions, LLC

State of New York

County of New York

Subscribed to and sworn before me this 17th day of July , 2031,

by Edward J. Jacob.

Notary Public

MATTHEW C. ZELAK
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01ZE6350239
Qualified in Kings County
Commission Expires November 7, 2024



From: Pedro Barusco <pbarusco@setebr.com>

To: Kevin Corrigan
Sent: 6/3/2011 7:37:35 AM
Subject: RE: Thank you very much

Dear Kevin.

It was a great pleasure to host you all here at Sete Brasil. We are very satisfied with your decision to participate in our project. You can be certain that we are very motivated to tackle the major challenges we will be facing. We will be at your disposal at all times for any clarifications.

Hugs, and regards to the other Kevin

Pedro Barusco

From: Kevin Corrigan [mailto: Kevin.Corrigan@eigpartners.com]

Sent: Thursday, June 2, 2011, 3:31 pm

To: pbarusco@setebr.com

Cc: Kevin Lowder; luizreis@globo.com; jferraz@petrobras.com.br

Subject: Thank you very much

Dear Barusco.

Once again, we would like to thank you for the time you afforded us during our visit to Suape and EAS last week. It was a great pleasure to meet you, and we are quite excited about becoming an investor in the great undertaking that Sete Brasil represents. We wish you and Ferraz very good luck in your new duties, and you can count on us for any support you might need.

We are very impressed with the shipyard, and even more so with the energy and enthusiasm we sensed at the creation of this new company, which will surely become one of the greatest in Brazil.

If you are ever visiting the US, let us know, as it would be a pleasure to host you either in Washington or in Houston. Otherwise, we look forward to visiting you on a future trip to Brazil.

Hugs, Kevin



Kevin Corrigan > Senior Vice President > kevin.corrigan@eigpartners.com

1700 Pennsylvania Ave. NW > Suite 800 > Washington, DC 20006 > (o) 202.600.3306 > (f) 202.600.3406

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From: Pedro Barusco <pbarusco@setebr.com>

To: Kevin Corrigan
Sent: 6/3/2011 7:37:35 AM
Subject: RES: Muito obrigado

Caro Kevin

Foi um grande prazer recebe-los aqui na Sete Brasil. Estamos muito satisfeitos com a decisão de vocês participarem de nossos empreendimentos. Pode ter certeza que estamos muito motivados para enfrentar os grandes desafios que teremos pela frente. Permanecemos sempre a disposição para qualquer esclarecimentos.

Forte abraço e Regards to the other Kevin

Pedro Barusco

De: Kevin Corrigan [mailto:Kevin.Corrigan@eigpartners.com]

Enviada em: quinta-feira, 2 de junho de 2011 15:31

Para: pbarusco@setebr.com

Cc: Kevin Lowder; luizreis@globo.com; jferraz@petrobras.com.br

Assunto: Muito obrigado

Prezado Barusco,

Mais uma vez, queremos agradecer o tempo que você nos otorgo durante nossa visita a Suape e EAS a semana passada. Foi um grande prazer conhecê-lo, e estamos bastante animados de nos tornar um investidor no grande empreendimento que será a Sete Brasil. Desejamos a você toda boa sorte nas tuas novas funções, junto com o Ferraz, e pode contar com a gente com cualquer apoio que viesse ser necessário.

Ficamos muito impressionados com o estaleiro, e mais ainda com a energia e entusiasmo que sentimos na criação desta nova empresa, que certamente se tornará uma das mais importantes no Brasil.

Se por acaso você estiver visitando os EEUU, nos deixa saber, pois seria um prazer recebê-lo ou em Washington ou Houston. De outra forma, esperamos visitá-lo numa proxima viagem ao Brasil.

Um abraço do, Kevin



Kevin Corrigan > Senior Vice President > kevin.corrigan@eigpartners.com

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